

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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L & L WINGS, INC.,

Plaintiff, : ECF CASE

- against - : 07 Civ. 4137 (BSJ)

MARCO-DESTIN INC., 1000 HIGHWAY
98 EAST CORP., PANAMA SURF &
SPORT, INC. AND E&T INC.,

Defendants. :

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RULE 7.1 DISCLOSURE STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1, to enable Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for defendants certifies the following:

1. Defendant Marco-Destin Inc. has no parent corporation, and no publicly-held company owns ten (10%) per cent or more of the stock of Marco-Destin Inc.

2. Defendant 1000 Highway 98 East Corp. has no parent corporation, and no publicly-held company owns ten (10%) per cent or more of the stock of 1000 Highway 98 East Corp.

3. Defendant Panama Surf & Sport, Inc. has no parent corporation, and no publicly-held company owns ten (10%) per cent or more of the stock of Panama Surf & Sport, Inc.

4. Defendant E&T Inc. has no parent corporation, and no publicly-held company owns ten (10%) per cent or more of the stock of E&T Inc.

Dated: New York, New York
July 9, 2007

Respectfully submitted,

Akerman Senterfitt LLP

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